

ADJUTANT AND INSPECTOR GENERAL'S OFFICE,
Richmond, Sept. 3, 1863.

GENERAL ORDERS, }
No. 117. }

I. In any case where the exigencies of the army compel impressment or purchase, for its use, of the whole of any one article, or all articles of the planter's production, taxed in kind, the post quartermaster of the district will transfer to his district collector the assessor's estimate, to be collected in the money value only, at the rate of purchase or impressment, as the case may be. Before making such transfer, the post quartermaster of the district will credit the producer upon such estimates with the amount of such articles as he may have paid in kind, and endorse thereon the circumstances under which the transfer is made.

II. Controlling and post quartermasters of districts will keep and report their accounts relating to tax in kind, separate and distinct from all others.

III. Producers are required to deliver the wheat, corn, oats, rye, buckwheat, rice, peas, beans, cured hay and fodder, sugar, molasses of cane, wool and tobacco, in such form and ordinary marketable condition as may be usual in the section in which they are delivered—cotton ginned and packed in some secure manner—tobacco stripped and packed in boxes.

IV. Where post quartermasters of districts entrust agents with disbursements, care must be taken that receipts and accounts be stated in the name of the post quartermaster.

V. Quartermasters and commissaries serving with troops may receive the tithe tax, when authorized to do so by the chief quartermaster or chief commissary of the army in which they are serving. The names of such authorized officers will be reported to the Quartermaster General.

VI. Where producers *offer* to pay their tithe tax to officers authorized to receive it, it is *obligatory* upon the latter to receive the produce, and to pay the excess of transportation over eight miles, at the rates prescribed by state commissioners, under the impressment act. In each case they will receipt to the post quartermaster of the district for the produce.

Upon this receipt the receiving officer will be responsible for the quantity which he will take up on his property return. The receipt given to the producer will only be evidence that so much of his tax is paid. In all such receipts the name of the producer and his county will be stated.

By order.

S. COOPER,
Adjutant and Inspector General.